

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 59-9

March 16, 1959

FORM 2323

Proprietors of internal revenue bonded
warehouses and others concerned:

Purpose. The purpose of this industry circular is to inform you of the need for showing additional information on Form 2323, Mingling of Distilled Spirits.

Background. In order to avoid unnecessary delay in processing various applications which require that reference be made to the deposit forms maintained by storekeeper-gaugers assigned to internal revenue bonded warehouses, section 225.564 of the regulations relating to warehousing (26 CFR Part 225) requires proprietors to show on such applications, in addition to other required information, the date the spirits involved were deposited in the warehouse.

The current revision of Form 2323 does not make provision for reporting the date the spirits were received in the warehouse but as the storekeeper-gauger to whom the application is submitted must locate the deposit forms for such spirits, the furnishing of the date of deposit would reduce delay in processing the application.

Interim Method. Pending revision of Form 2323, proprietors of internal revenue bonded warehouses are requested to show, in section I, item 9(e) of Form 2323, the date each lot of spirits listed therein was received in the warehouse. Your cooperation in this matter will be appreciated.

Inquiries. Inquiries regarding this industry circular should refer to the number thereof and be addressed to your assistant regional commissioner (alcohol and tobacco tax).

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Director, Alcohol and Tobacco Tax Division

IRS - D. C. 47012